

District
Director

P.O. Box 112 J. W. Wheeler Station
St. Louis, MO 63188

Cedar Falls Historical Society
222 Washington Street
Cedar Falls, IA 50613

Person to Contact:
TPA
Telephone Number:
314-425-5651
Refer Reply to:
EP:EO:7206

Date: **AUG 31** 1982

FOR YOUR
INFORMATION
DEN HARTOG & HOGAN CO., P.C.

Dear Sir or Madam:

This is in response to a letter of recent date regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in September of 1964 granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that you are not a Private Foundation.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the fifteenth day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T.

If any questions arise with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

Robert A. LeBaube

Robert A. LeBaube
District Director